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MEDICAL MINOR EQUIPMENT

Medical minor equipment limited to: enteral pumps, bed cradles, headgear, heat cradles, hernial appliances, splints, traction equipment, hypothermia or hyperthermia blankets, egg crate mattresses, and gel cushions. Medical equipment that does not qualify for the facility asset capitalization policy and is not included in this group should be reported in minor equipment, account 7350.

For those facilities participating in medicaid and not in medicare, all medical minor equipment should be classified in account 6006. For those facilities participating in both the medicare and medicaid programs, medical minor equipment must be categorized and classified as follows:

- 6005 Medical Minor Equipment Billable to Medicare
Medical minor equipment for facilities participating in medicare which are billable to medicare regardless of payor type.
- 6006 Medical Minor Equipment Non-Billable to Medicare
Medical minor equipment for facilities not participating in medicare, as well as medical minor equipment for facilities which are not billable to medicare regardless of payor type.

PRIOR - AUTHORIZED MEDICAL EQUIPMENT

Equipment authorized and purchased prior to July 1, 1993.

- 6010 Prior Authorized Medical Equipment
Amortized or lease expenses of prior authorized specialized medical equipment. Provider must have received an approval letter from ODJFS, division of long term care, before expenses can be reported. A copy of the approval letter must be sent with the cost report. Examples-include but are not limited to: ventilators (all types), enteral feeding pumps, IV infusion pumps, oxygen concentrators, decubitus care beds, miscellaneous request items in LTCFs (not listed on the formulary), and LTCF requests for prior-authorization for facility purchases.

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UTILITY EXPENSES

6020 Heat, Light, Power

Services provided to furnish heat, light and power. (This account does not include costs associated with on-site salaries or maintenance of heat, light, power).

6030 Water and Sewage

Services provided to furnish water and sewage treatment for facilities without on-site water and sewage plants. For facilities which have on-site water and sewer plants this account includes the costs associated with the maintenance and repair of such operations, including the EPA test. The supplies are limited to: expendable water and sewage treatment and water softener supplies, which are used on the water and sewer system.

6030.1 - Water and sewage salary
6030.2 - Water and sewage other

6040 Trash and Refuse Removal

Services provided to furnish trash and refuse removal, including grease trap removal fees. (This excludes housekeeping items such as trash bags.)

6050 Hazardous Medical Waste Collection

Contract services provided to furnish hazardous waste collection bags, containers and removal service.

PAYROLL TAXES, FRINGE BENEFITS, & STAFF DEVELOPMENT

6054 Payroll Taxes

Other protected payroll related expenses incurred which are: employer's portion of FICA taxes or public employees retirement system (PERS); state unemployment taxes or self insurance funds for unemployment compensation as stated in "HCFA Publication 15-1," section 2122.6; and federal unemployment taxes (excludes purchased nursing).

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- 6055 Workers Compensation
Other protected premiums incurred by the facility for state of Ohio bureau of workers' compensation or self insurance program as stated in "HCFA Publication 15-1," section 2122.6 (excludes purchased nursing).
- 6056 Employee Fringe Benefits
Other protected fringe benefits such as: medical and life insurance premiums or self insurance funds; employee stock option program; pension and profit sharing; personal use of autos; employee inoculations, employee assistance program, and employee meals, as defined in "HCFA Publication 15-1," section 2144. If fringe benefits are discriminatory to owners and related parties, they are considered part of compensation. This account does not include benefits for nursing facility personnel in account 6490, employee fringe benefits for nurse aide training. (This account excludes purchased nursing as well as vacation and sick pay salary).
- 6057 EAP Administrator
An individual who performs the duties of the employee assistance program for other protected personnel.
- 6057.1 - EAP administrator other protected salary
6057.2 - EAP administrator other protected contract
- 6058 Self Funded Program Administrator
An individual who performs the administrative functions of the self insured programs. (Report only the portion related to other protected).
- 6058.1 - Self funded admin. Other protected salary
6058.2 - Self funded admin. Other protected contract

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6059 Staff Development

Other protected continuing training that enables the employee to perform his or her duties effectively, efficiently, and competently. Includes travel costs for individual's own vehicle, associated with other protected personnel for attending training. This account does not include expenses incurred for the use of a facility's own vehicle, or dues, subscriptions and licenses. "Salary" includes only the trainer wages. "Other" costs include registration fees, travel and per diem expenses, training supplies and contract trainer fees.

- 6059.1 - Staff development other protected salary
- 6059.2 - Staff development other protected contract

PROPERTY TAXES

6060 Real Estate Taxes

Real property tax expense incurred by the provider.

6070 Personal Property Taxes

Personal property tax expense incurred by the provider.

6080 Franchise Tax

Allowable portion of franchise tax as defined in Section 2122.4, of the "HCFA Publication 15-1."

GOVERNMENT MANDATED ASSESSMENTS OR FEES

6090 Government Mandated Assessments or Fees

With the exception of the franchise permit fee incurred by the provider.

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6091 Franchise Permit Fee

Franchise permit fee incurred by the provider. This is the franchise permit fee assessed by the Ohio department of job and family services (ODJFS) to nursing facilities (NFs), and intermediate care facilities for the mentally retarded (ICFs-MR) pursuant to rules 5101:3-3-49.2 to 5101:3-3-49.9 of the Administrative Code for NFs and rules 5101:3-3-82.2 to 5101:3-3-82.7 of the Administrative Code for ICFs-MR. ICFs-MR shall report one hundred per cent of the ICFs-MR franchise permit fee in account 6091. Twenty-three and twenty-six hundredths per cent of the NF franchise permit fee incurred in fiscal years 2003 through 2005 shall be reported by NFs in account 6091. Seventy-six and seventy-four hundredths per cent of the franchise permit fee shall be reported by NFs in account 9725, entitled "Other-Specify". NFs shall report one hundred per cent of the franchise permit fee in account 6091 for fiscal year 2006 and forward.

Franchise taxes are to be reported in account 6080, Franchise Tax.

HOME OFFICE COSTS

6095 Home Office Costs/Other Protected

Other protected expenses of a separate division or entity which owns, leases or manages more than one facility (home office). These costs must be related to patient care and are limited to: utilities; real estate taxes; personal property tax; and franchise tax, and are allocated to the facility in accordance with "HCFA Publication 15-1," Section 2150 thru 2150.3, "Home Office Costs".

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TABLE 6

DIRECT CARE COST CENTER

These accounts include costs that are specified and represent expenses related to the delivery of nursing and habilitation/rehabilitation services. The term "licensed" refers to state of Ohio licensure.

Each account may be used by both nursing facilities (NFs) and intermediate care facilities for the mentally retarded (ICFs-MR), unless the account is specifically addressed to (NFs) or (ICFs-MR).

NURSING AND HABILITATION/REHABILITATION

6100 Medical Director

A physician licensed under state law to practice medicine, that is responsible for the implementation of resident care policies, and the coordination of medical care in the facility.

- 6100.1 - Medical director salary
- 6100.2 - Medical director contract

6105 Director of Nursing

A full time registered nurse who has, in writing, administrative authority, responsibility, and accountability for the functions, activities and training of the nursing services staff, and serves only one nursing facility in this capacity. (NFs that receive a waiver from the state of Ohio are not required to have a full-time director of nursing. ICFs-MR are not required to have a full-time director of nursing).

- 6105.1 - Director of nursing salary
- 6105.2 - Director of nursing contract

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6110 RN Charge Nurse

A registered nurse (RN) designated by the director of nursing who is responsible for the supervision of the nursing activities in the facility.

6110.1 - RN charge nurse salary
6110.2 - RN charge nurse contract

6115 LPN Charge Nurse

A licensed practical (vocational) nurse designated by the director of nursing who is responsible for the supervision of the nursing activities in the facility.

6115.1 - LPN charge nurse salary
6115.2 - LPN charge nurse contract

6120 Registered Nurse

Salary of registered nurses providing direct nursing care to residents. This account does not include registered nurses from a nursing pool agency (purchased nursing).

6120.1 - Registered nurse salary
6120.2 - Registered nurse contract

6125 Licensed Practical Nurse

Salary of licensed practical nurses providing direct nursing care to residents. This account does not include licensed practical nurses from a nursing pool agency (purchased nursing).

6125.1 - Licensed practical nurse salary
6125.2 - Licensed practical nurse contract

6130 Nurse Aides

Salary of individuals, other than licensed health professionals, directly providing nursing or nursing-related services to residents in a facility and non-technical

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personnel providing support for direct nursing care to residents. Their responsibilities may include, but are not limited to: bathing, dressing, and personal hygiene of the residents, as well as activities of daily living. This account does not include nurse aides from a nursing pool agency (purchased nursing). (Excludes housekeeping and laundry duties).

6135 Activity Director

A professional, as required by the code of federal regulations, who oversees and is responsible for the activity program.

- 6135.1 - Activity director salary
- 6135.2 - Activity director contract

6140 Activity Staff

Personnel providing services related to the activity program.

- 6140.1 - Activity personnel salary
- 6140.2 - Activity personnel contract

6145 Recreational Therapist for NFs

A professional, as required by the code of federal regulations, who oversees and is responsible for the recreational program.

- 6145.1 - Recreational therapist salary
- 6145.2 - Recreational therapist contract

6150 Program Specialist for ICFs-MR

Individuals who have a bachelor's degree, or course work, in areas of specialty such as recreation, art, dance, behavior management, music or physical education.

- 6150.1 - Program specialist salary
- 6150.2 - Program specialist contract

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6155 Program Director

An individual to carry out and monitor the various professional interventions in accordance with the stated goals and objectives of every individual program plan; must implement the active treatment or specialized service program defined by each resident's individual program plan; works directly with residents and with paraprofessional, nonprofessional and other professional program staff who work with residents.

- 6155.1 - Program director salary
- 6155.2 - Program director contract

6160 Habilitation Supervisor for NFs

Supervisor responsible for the delivery of services to residents with mental retardation or developmental disabilities in a nursing facility to allow them to attain or maintain their highest practicable level of functioning.

- 6160.1 - Habilitation supervisor salary
- 6160.2 - Habilitation supervisor contract

6165 Habilitation Supervisor for ICFs-MR

Supervisor with experience, training and background in habilitation.

- 6165.1 - Habilitation supervisor salary
- 6165.2 - Habilitation supervisor contract

6170 Habilitation Staff

Personnel trained in habilitation who provide habilitation services.

- 6170.1 - Habilitation staff salary
- 6170.2 - Habilitation staff contract

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6175 Psychologist

A professional licensed under state law to practice psychology.

6175.1 - Psychologist salary
6175.2 - Psychologist contract

6180 Psychology Assistant

An individual trained in psychology to assist the psychologist.

6180.1 - Psychology assistant salary
6180.2 - Psychology assistant contract

6185 Respiratory Therapist

A professional licensed under state law to render respiratory care.

6185.1 - Respiratory therapist salary
6185.2 - Respiratory therapist contract

6190 Social Work/Counseling

A professional licensed under state law to practice social work or counseling.

6190.1 - Social work/counseling salary
6190.2 - Social work/counseling contract

6195 Social Services/Pastoral Care

Personnel providing social services and/or pastoral services.

6195.1 - Social services/pastoral care salary
6195.2 - Social services/pastoral care contract

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